



2020/21 ANNUAL BUDGET

UMZINYATHI DISTRICT MUNICIPALITY

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FINAL BUDGET 2020/21

1 PURPOSE

The purpose of the report is to submit to Council the final budget for 2020/2021 in terms of section 16(2) of the Local Government: Municipal Finance Management Act, 2003 for approval and in terms of Municipal Budget and Section 9 of the Municipal Budgeting and Reporting Regulation.

2 BACKGROUND

In the preparation for the 2020/21 MTREF budget we ensured that budget is aligned with IDP and considered the MFMA circular no. 99 which provides guidelines on the budget preparation. During the preparation of the budget the following economic highlights were taken into consideration.

3 FINAL BUDGET REPORT

3.1 MAYOR'S REPORT

REVENUE

The municipality has anticipated to obtain **R758 169 181** from operating, capital and other revenue (as listed below for the 2020/21 financial year). The municipality is grant dependent as **87%** of the income comes from grants and only **13%** is generated by the municipality. The municipality plans to ensure the collection of revenues, by ensuring that the municipal billing systems are accurate, sending out accounts to residents as well as imposing restrictions on non-paying consumers and following up to collect revenues owed as well as payment arrangement agreements.

EXPENDITURE

The expenditure trends indicate that at the end of the financial year the total operating expenditure will be **R512 million** including the internally funded capital projects. The

capital outlay funded from operational budget is **R9.8 million** which includes an amount of **R2 million** for Drought relief programme, **R3 million** for procurement of municipal vehicle, **R1.2 million** for procurement of Office Equipment, **R1.5 million** for procurement of Machinery, **R940 thousands** for procurement of Software and **R1 million** for procurement of Computer Equipment.

Employee related costs is budgeted **R176 million** and Council remuneration is budgeted **R8.9 million**

General expenditure is budgeted **R16.6 million**.

The total budget for repairs and maintenance is **R196.4 million** which is **8%** of the carrying value of the municipal Property, plant and equipment.

The Budget has been prepared in line with guidelines of Municipal Finance Management Act.

GRANTS

Below is the allocated budget for grants as per Division of Revenue Bill

Municipal Funds Gazetted	BUDGET 2020/2021	BUDGET 2021/2022	BUDGET 2022/2023
Operational Grants:			
Equitable Share	383 697 000,00	418 111 000,00	451 835 000,00
Financial Management Grant	1 500 000,00	1 700 000,00	1 900 000,00
Expanded Public Works Programmes	5 457 000,00	-	-
Rural Roads Asset Management System	2 300 000,00	2 426 000,00	2 566 000,00
Capital Grants:			
Municipal Infrastructure Grant	187 165 000,00	204 240 000,00	216 735 000,00
Water Services Infrastructure Grant	78 235 000,00	75 000 000,00	78 600 000,00
Regional Bulk Infrastructure Grant	4 738 000,00	-	-
Massification	-	-	3 000 000,00
Total Funds Gazetted	663 092 000,00	701 477 000,00	754 636 000,00



MAYORAL RECOMMENDATIONS

- It is recommended that the municipal council approves the 2020/21 final budget.

3.2 RESOLUTIONS

The municipal council resolved on the recommendation presented on the 2020/21 final budget in terms of Section 16(2) of the MFMA.

3.3 EXECUTIVE SUMMARY

EXECUTIVE SUMMARY: FINAL BUDGET 2020/21 - 2022/23				
	Proposed Original Budget 2020/2021	Proposed Original Budget 2021/2022	Proposed Original Budget 2022/2023	%age
REVENUE				
Operating Grants	393 154 000,00	422 237 000,00	456 301 000,00	52%
Other Income	94 877 180,81	99 241 531,13	103 806 641,56	13%
Capital Grants	270 138 000,00	279 240 000,00	295 335 000,00	36%
Total Revenue	758 169 180,81	800 718 531,13	855 442 641,56	
OPERATIONAL EXPENDITURE				Total
Employee related costs	176 344 761,44	191 981 620,62	202 610 225,61	23%
Remuneration of councillors	8 930 390,38	9 430 492,24	9 958 599,80	1%
Bulk Purchases	21 596 080,00	22 589 499,68	23 628 616,67	3%
Inventory Consumed	40 239 000,00	42 096 044,00	44 038 850,82	5%
Contract services	109 192 738,36	115 244 404,32	120 748 398,92	14%
Debt Impairment	14 056 071,37	14 702 650,65	15 378 972,58	2%
Operating Lease	7 100 000,00	7 910 973,48	8 282 270,26	1%
Depreciation	45 009 437,76	47 089 709,00	49 266 475,02	6%
Operational Cost	80 240 114,76	84 137 645,75	88 193 938,77	10%
Internal Capital Expenditure	9 820 000,00	10 276 720,00	10 754 729,12	1%
Capital grant expenditure	260 779 750,00	260 985 860,50	273 141 210,08	34%
Total Expenditure	773 308 344,07	806 445 620,25	846 002 287,66	
Surplus / (Deficit)	-15 139 163	-5 727 089	9 440 354	



3.4 ANNUAL BUDGET TABLES

The following annual budget table schedules are attached

Table A1 Budget Summary

Table A2 Budgeted Financial Performance (Standard classification)

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A5 Budgeted Capital Expenditure (by municipal vote, standard classification and funding)

Table A6 Budgeted Financial Position

Table A7 Budgeted Cash Flow

Table A8 Cashed backed reserve / accumulated surplus reconciliation

Table A9 Asset Management

Table A10 Basic Service delivery measurement



DC24 Umzinyathi - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	62 417	64 960	64 960	64 960	64 960	67 884	71 006	74 273
Investment revenue	-	-	11 908	10 000	10 000	10 000	10 000	9 000	9 414	9 847
Transfers recognised - operational	-	-	334 991	363 700	363 900	363 900	363 900	393 154	421 760	456 520
Other own revenue	-	-	20 478	17 376	17 417	17 417	17 417	17 994	18 823	19 687
Total Revenue (excluding capital transfers and contributions)	-	-	429 794	456 037	456 278	456 278	456 278	488 031	521 004	560 326
Employee costs	-	-	144 271	153 066	153 715	153 715	153 715	176 345	246 886	256 989
Remuneration of councillors	-	-	6 388	8 036	8 036	8 036	8 036	8 478	8 924	9 397
Depreciation & asset impairment	-	-	94 331	44 154	44 005	44 005	44 005	45 009	46 904	48 903
Finance charges	-	-	73	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	86 210	53 635	54 221	54 221	54 221	66 637	69 744	72 997
Transfers and grants	-	-	200	467	687	687	687	1 080	1 131	1 184
Other expenditure	-	-	261 054	234 431	240 627	240 627	240 627	205 179	215 304	225 271
Total Expenditure	-	-	592 527	493 788	501 292	501 292	501 292	502 729	588 892	614 741
Surplus/(Deficit)	-	-	(162 734)	(37 751)	(45 015)	(45 015)	(45 015)	(14 697)	(67 888)	(54 414)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	295 285	276 862	279 662	279 662	279 662	270 138	279 240	295 335
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	287 505	220 416	270 238	270 238	270 238	260 780	139 028	154 498
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	53 531	28 406	33 006	33 006	33 006	9 820	10 279	10 755
Total sources of capital funds	-	-	341 036	248 822	303 243	303 243	303 243	270 600	149 307	165 253
Financial position										
Total current assets	-	42 011	335 316	518 543	618 077	618 077	450 931	833 385	859 622	905 703
Total non current assets	-	-	2 382 552	294 970	314 688	314 688	314 492	270 600	149 307	165 253
Total current liabilities	-	-	278 680	394 981	393 781	393 781	394 261	279 395	295 157	299 801
Total non current liabilities	-	-	543	-	-	-	-	-	-	-
Community wealth/Equity	-	-	2 289 625	(176 536)	(280 911)	(280 911)	-	(569 149)	(502 420)	(530 234)
Cash flows										
Net cash from (used) operating	-	-	487 671	881 654	989 040	945 410	945 410	621 001	440 659	477 487
Net cash from (used) investing	-	-	341 036	248 822	303 243	303 243	303 243	(270 600)	(149 307)	(165 253)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	828 707	1 130 676	1 292 283	1 248 653	1 248 653	350 402	641 753	953 987
Cash backing/surplus reconciliation										
Cash and investments available	-	42 011	108 921	446 587	546 120	546 120	393 320	802 885	827 719	872 332
Application of cash and investments	-	-	162 288	395 461	328 836	307 345	324 673	243 715	257 830	260 763
Balance - surplus (shortfall)	-	42 011	(53 367)	51 126	217 284	238 775	68 647	559 170	569 889	611 569
Asset management										
Asset register summary (WDV)	-	-	1 791 386	74 554	44 451	44 451	44 451	7 820	8 187	8 566
Depreciation	-	-	9	94 331	-	94 331	94 331	45 009	46 904	48 903
Renewal and Upgrading of Existing Assets	-	-	40 497	5 781	13 781	13 781	13 781	-	-	-
Repairs and Maintenance	-	-	1 520	8 993	8 593	8 593	8 593	7 855	8 264	8 621
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	8 475	8 475	8 864	9 272
Households below minimum service level										
Water:	28	23	16	15	15	15	13	13	14	15
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC24 Umzinyathi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		R thousand	1	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22
Revenue - Functional										
<i>Governance and administration</i>		-	-	340 677	367 407	367 648	367 648	396 371	430 815	465 960
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	340 677	367 407	367 648	367 648	396 371	430 815	465 960
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	877	1 300	1 300	1 300	-	-	-
Planning and development		-	-	877	1 300	1 300	1 300	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	383 505	364 191	366 991	366 991	361 798	369 429	389 701
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	371 984	352 135	354 935	354 935	349 199	356 250	375 916
Waste water management		-	-	11 521	12 057	12 057	12 057	12 599	13 179	13 785
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	725 058	732 899	735 940	735 940	758 169	800 244	855 661
Expenditure - Functional										
<i>Governance and administration</i>		-	-	236 139	162 136	164 341	164 341	155 722	163 822	172 294
Executive and council		-	-	25 375	33 641	33 943	33 943	25 447	26 736	28 161
Finance and administration		-	-	210 742	126 771	128 675	128 675	129 209	135 972	142 967
Internal audit		-	-	22	1 724	1 724	1 724	1 065	1 114	1 165
<i>Community and public safety</i>		-	-	25 699	33 661	34 347	34 347	45 923	48 103	50 582
Community and social services		-	-	25 156	33 270	33 956	33 956	44 973	47 110	49 543
Sport and recreation		-	-	543	391	391	391	950	994	1 039
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	13 963	29 349	30 020	30 020	36 110	37 945	39 809
Planning and development		-	-	13 730	28 571	29 101	29 101	35 428	37 232	39 063
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	233	779	919	919	682	713	746
<i>Trading services</i>		-	-	349 270	271 311	272 585	272 585	264 974	339 021	352 055
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	349 232	271 305	272 585	272 585	263 179	337 144	350 091
Waste water management		-	-	39	6	-	-	1 795	1 878	1 964
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	-	625 071	496 457	501 292	501 292	502 729	588 892	614 741
Surplus/(Deficit) for the year		-	-	99 987	236 441	234 647	234 647	255 441	211 352	240 921



UMZINYATHI DISTRICT MUNICIPALITY

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DC24 Umzinyathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - Finance & Admin		-	-	340 208	366 821	367 063	367 063	395 770	430 187	465 303
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	371 984	352 135	354 935	354 935	349 199	356 250	375 916
Vote 6 - Waste Water Management		-	-	11 521	12 057	12 057	12 057	12 599	13 179	13 785
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	877	1 300	1 300	1 300	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		-	-	469	586	586	586	601	628	657
Total Revenue by Vote	2	-	-	725 058	732 899	735 940	735 940	758 169	800 244	855 661
Expenditure by Vote to be appropriated	1									
Vote 1 - Finance & Admin		-	-	156 280	37 690	39 149	39 149	60 886	64 031	67 062
Vote 2 - Executive & Council		-	-	25 375	33 641	33 943	33 943	25 447	26 736	28 161
Vote 3 - Community and Social Services		-	-	25 156	32 818	33 504	33 504	43 873	45 959	48 339
Vote 4 - Internal Audit		-	-	22	1 724	1 724	1 724	1 065	1 114	1 165
Vote 5 - Water Management		-	-	349 232	271 305	272 585	272 585	263 179	337 144	350 091
Vote 6 - Waste Water Management		-	-	39	6	-	-	1 795	1 878	1 964
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	13 730	28 571	29 101	29 101	35 428	37 232	39 063
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		-	-	54 461	89 082	89 525	89 525	68 324	71 941	75 905
Total Expenditure by Vote	2	-	-	624 295	494 836	499 531	499 531	499 997	586 035	611 751
Surplus/(Deficit) for the year	2	-	-	100 763	238 063	236 409	236 409	258 173	214 210	243 910

DC24 Umzinyathi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	50 896	52 904	52 904	52 904	52 904	55 284	57 828	60 488	
Service charges - sanitation revenue	2	-	-	11 521	12 057	12 057	12 057	12 057	12 599	13 179	13 785	
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	469	586	586	586	586	601	628	657	
Interest earned - external investments		-	-	11 908	10 000	10 000	10 000	10 000	9 000	9 414	9 847	
Interest earned - outstanding debtors		-	-	18 771	15 500	15 500	15 500	15 500	16 198	16 943	17 722	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies		-	-	334 991	363 700	363 900	363 900	363 900	393 154	421 760	456 520	
Other revenue	2	-	-	1 228	337	377	377	377	246	259	269	
Gains		-	-	10	954	954	954	954	950	994	1 039	
Total Revenue (excluding capital transfers and contributions)		-	-	429 794	456 037	456 278	456 278	456 278	488 031	521 004	560 326	
Expenditure By Type												
Employee related costs	2	-	-	144 271	153 066	153 715	153 715	153 715	176 345	246 886	256 989	
Remuneration of councillors		-	-	6 388	8 036	8 036	8 036	8 036	8 478	8 924	9 397	
Debt impairment	3	-	-	74 162	13 451	13 451	13 451	13 451	14 056	14 843	15 379	
Depreciation & asset impairment	2	-	-	94 331	44 154	44 005	44 005	44 005	45 009	46 904	48 903	
Finance charges		-	-	73	-	-	-	-	-	-	-	
Bulk purchases	2	-	-	15 325	18 133	19 633	19 633	19 633	21 596	22 590	23 629	
Other materials	8	-	-	70 885	35 502	34 589	34 589	34 589	45 041	47 154	49 368	
Contracted services		-	-	114 906	117 063	122 375	122 375	122 375	89 962	94 371	98 850	
Transfers and subsidies		-	-	200	467	687	687	687	1 080	1 131	1 184	
Other expenditure	4, 5	-	-	71 986	103 917	104 802	104 802	104 802	101 160	106 090	111 043	
Losses		-	-	-	-	-	-	-	-	-	-	
Total Expenditure		-	-	592 527	493 788	501 292	501 292	501 292	502 729	588 892	614 741	
Surplus/(Deficit)		-	-	(162 734)	(37 751)	(45 015)	(45 015)	(45 015)	(14 697)	(67 888)	(54 414)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	295 285	276 862	279 662	279 662	279 662	270 138	279 240	295 335	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		-	-	132 551	239 111	234 647	234 647	234 647	255 441	211 352	240 921	

DC24 Umzinyathi - Table A5 Budgeted Capital Expenditure (by municipal vote, standard classification and funding)

0 R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2	-	-	-	-	-	-	-	-	-	-
Vote 1 - Finance & Admin		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated											
2	-	-	2 037	11 550	650	650	650	650	682	711	-
Vote 1 - Finance & Admin		-	-	-	220	420	420	420	220	230	241
Vote 2 - Executive & Council		-	-	9 514	574	1 109	1 109	1 109	1 250	1 308	1 368
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	307 219	216 578	278 714	278 714	278 714	278 714	231 630	116 193	108 495
Vote 6 - Waste Water Management		-	17 562	18 000	18 000	18 000	18 000	18 000	36 000	30 000	53 498
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	3 083	500	350	350	350	350	350	366	383
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		-	1 622	1 400	4 000	4 000	4 000	4 000	500	528	558
Capital single-year expenditure sub-total	-	-	341 036	248 822	303 243	303 243	303 243	303 243	270 600	149 307	165 253
Total Capital Expenditure - Vote	-	-	341 036	248 822	303 243	303 243	303 243	303 243	270 600	149 307	165 253
Capital Expenditure - Functional											
Governance and administration											
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety											
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services											
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services											
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	-	-	-
Funded by:											
National Government		-	-	287 505	217 616	267 438	267 438	267 438	260 780	139 028	154 498
Provincial Government		-	-	-	2 800	2 800	2 800	2 800	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	287 505	220 416	270 238	270 238	270 238	260 780	139 028	154 498
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	53 531	28 406	33 006	33 006	33 006	9 820	10 279	10 755
Total Capital Funding	7	-	-	341 036	248 822	303 243	303 243	303 243	270 600	149 307	165 253

DC24 Umzinyathi - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS												
Current assets												
Cash		-	-	21 832	53 267	152 800	152 800	-	652 885	670 819	708 215	
Call investment deposits	1	-	42 011	87 089	393 320	393 320	393 320	393 320	150 000	156 900	164 117	
Consumer debtors	1	-	-	203 649	57 611	57 611	57 611	57 611	30 500	31 903	33 371	
Other debtors		-	-	43 325	14 346	14 346	14 346	-	-	-	-	
Current portion of long-term receivables		-	-	(34 031)	-	-	-	-	-	-	-	
Invenbry	2	-	-	13 452	-	-	-	-	-	-	-	
Total current assets		-	42 011	335 316	518 543	618 077	618 077	450 931	833 385	859 622	905 703	
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		-	-	772	-	-	-	-	-	-	-	
Investment in Associate		-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	3	-	-	2 113 083	294 809	314 492	314 492	314 492	269 960	148 636	164 551	
Biological		-	-	-	-	-	-	-	-	-	-	
Intangible		-	-	4 125	160	197	197	-	640	670	702	
Other non-current assets		-	-	264 573	-	-	-	-	-	-	-	
Total non current assets		-	-	2 382 552	294 970	314 688	314 688	314 492	270 600	149 307	165 253	
TOTAL ASSETS		-	42 011	2 717 868	813 513	932 765	932 765	765 422	1 103 985	1 008 929	1 070 956	
LIABILITIES												
Current liabilities												
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-	
Borrowing	4	-	-	(0)	-	-	-	-	-	-	-	
Consumer deposits		-	-	452	(480)	(480)	(480)	-	-	-	-	
Trade and other payables	4	-	-	190 416	395 461	394 261	394 261	394 261	279 395	295 157	299 801	
Provisions		-	-	87 812	-	-	-	-	-	-	-	
Total current liabilities		-	-	278 680	394 981	393 781	393 781	394 261	279 395	295 157	299 801	
Non current liabilities												
Borrowing		-	-	-	-	-	-	-	-	-	-	
Provisions		-	-	543	-	-	-	-	-	-	-	
Total non current liabilities		-	-	543	-	-	-	-	-	-	-	
TOTAL LIABILITIES		-	-	279 223	394 981	393 781	393 781	394 261	279 395	295 157	299 801	
NET ASSETS	5	-	42 011	2 438 645	418 532	538 984	538 984	371 161	824 590	713 772	771 155	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		-	-	1 584 752	(176 536)	(280 911)	(280 911)	-	(569 149)	(502 420)	(530 234)	
Reserves	4	-	-	704 873	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	2 289 625	(176 536)	(280 911)	(280 911)	-	(569 149)	(502 420)	(530 234)	



DC24 Umzinyathi - Table A7 Budgeted Cash Flows

Description R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	8	-	73 070	96 378	96 378	97 378	101 857	106 543
Other revenue		-	-	-	-	963	1 974	1 974	1 974	2 082	2 159
Transfers and Subsidies - Operational	1	-	-	63 828	446 587	446 587	125 257	125 257	154 257	155 796	163 113
Transfers and Subsidies - Capital	1	-	-	-	-	-	270 138	270 138	801 056	697 508	745 168
Interest		-	-	-	-	25 500	9 000	9 000	9 000	9 504	9 847
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	423 761	434 867	442 300	441 583	441 583	(441 583)	(524 958)	(548 160)
Finance charges		-	-	73	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	400	620	1 080	1 080	(1 080)	(1 131)	(1 184)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	487 671	881 854	989 040	945 410	945 410	621 001	440 659	477 487
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	341 036	248 822	303 243	303 243	303 243	(270 600)	(149 307)	(165 253)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	341 036	248 822	303 243	303 243	303 243	(270 600)	(149 307)	(165 253)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	828 707	1 130 676	1 292 283	1 248 653	1 248 653	350 402	291 352	312 234
Cash/cash equivalents at the year begin:	2	-	-	-	828 707	1 130 676	1 292 283	1 248 653	-	350 402	641 753
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	350 402	641 753	953 987

DC24 Umzinyathi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	828 707	1 130 676	1 292 283	1 248 653	1 248 653	350 402	641 753	953 987
Other current investments > 90 days		-	42 011	(719 786)	(684 089)	(746 163)	(702 533)	(855 333)	452 483	185 966	(81 655)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	42 011	108 921	446 587	546 120	546 120	393 320	802 885	827 719	872 332
Application of cash and investments											
Unspent conditional transfers		-	-	0	288 186	286 986	286 986	286 986	279 395	295 157	299 801
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	162 288	107 275	41 850	20 359	37 687	(35 680)	(37 327)	(39 038)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	162 288	395 461	328 836	307 345	324 673	243 715	257 830	260 763
Surplus(shortfall)		-	42 011	(53 367)	51 126	217 284	238 775	68 647	559 170	569 889	611 569

DC24 Umzinyathi - Table A9 Asset Management

Description R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	300 541	246 040	298 462	298 462	270 600	149 307	165 253
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	240 674	198 634	248 456	248 456	222 198	105 120	97 188
Sanitation Infrastructure		-	-	41 886	18 000	18 000	18 000	36 000	30 000	53 498
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	282 559	216 634	266 456	266 456	258 198	135 120	150 686
Community Facilities		-	-	-	2 000	2 000	2 000	4 581	6 000	6 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	2 000	2 000	2 000	4 581	6 000	6 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	1 892	160	497	497	1 290	1 350	1 414
Intangible Assets		-	-	1 892	160	497	497	1 290	1 350	1 414
Computer Equipment		-	-	972	1 870	2 634	2 634	980	1 028	1 077
Furniture and Office Equipment		-	-	97	714	1 412	1 412	1 050	1 102	1 152
Machinery and Equipment		-	-	9 661	3 662	4 463	4 463	1 500	1 569	1 641
Transport Assets		-	-	5 361	21 000	21 000	21 000	3 000	3 138	3 282
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	26 755	-	-	-	-	-	-
Roads Infrastructure		-	-	2 110	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	24 645	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	26 755	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-



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Total Upgrading of Existing Assets	6	-	-	13 741	5 781	13 781	13 781	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	3 000	9 000	9 000	9 000	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure	4	-	-	-	3 000	9 000	9 000	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets	4	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	13 740	2 781	4 781	4 781	-	-	-	-
Non-revenue Generating		-	-	2	-	-	-	-	-	-	-
Investment properties		-	-	13 741	2 781	4 781	4 781	-	-	-	-
Operational Buildings	4	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes	4	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	4	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	4	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	341 038	251 822	312 243	312 243	270 600	149 307	165 253	-
Roads Infrastructure		-	-	2 110	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	4	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	265 319	198 634	248 456	248 456	222 198	105 120	97 188	-
Sanitation Infrastructure		-	-	41 886	18 000	18 000	18 000	36 000	30 000	53 498	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	4	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	3 000	9 000	9 000	-	-	-	-
Infrastructure		-	-	309 315	219 634	275 456	275 456	258 198	135 120	150 686	-
Community Facilities	4	-	-	-	2 000	2 000	2 000	4 581	6 000	6 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	2 000	2 000	2 000	4 581	6 000	6 000	-
Heritage Assets		-	-	-	13 740	2 781	4 781	4 781	-	-	-
Revenue Generating	4	-	-	2	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	13 741	2 781	4 781	4 781	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing	4	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights	4	-	-	1 892	160	497	497	1 290	1 350	1 414	-
Intangible Assets		-	-	1 892	160	497	497	1 290	1 350	1 414	-
Computer Equipment		-	-	972	1 870	2 634	2 634	980	1 028	1 077	-
Furniture and Office Equipment		-	-	97	714	1 412	1 412	1 050	1 102	1 152	-
Machinery and Equipment	4	-	-	9 661	3 662	4 463	4 463	1 500	1 569	1 641	-
Transport Assets		-	-	5 361	21 000	21 000	21 000	3 000	3 138	3 282	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	-	-	-	341 038	251 822	312 243	312 243	270 600	149 307	165 253	-

ASSET REGISTER SUMMARY - PPE (WDV)		5	-	-	1 791 386	74 554	44 451	44 451	7 820	8 187	8 566
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	1 114 174	42 756	8 054	8 054	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	601 764	615	615	615	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	1 715 938	43 371	8 668	8 668	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	18 903	1 000	3 000	3 000	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	4 125	160	197	197	640	670	702
<i>Computer Equipment</i>		-	-	-	1 520	1 166	1 921	1 921	1 280	1 341	1 406
<i>Furniture and Office Equipment</i>		-	-	-	4 531	3 176	3 874	3 874	1 200	1 259	1 316
<i>Machinery and Equipment</i>		-	-	-	22 635	4 562	5 672	5 672	1 700	1 778	1 860
<i>Transport Assets</i>		-	-	-	23 733	21 120	21 120	21 120	3 000	3 138	3 282
<i>Land</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	-	-	1 791 386	74 554	44 451	44 451	7 820	8 187	8 566
EXPENDITURE OTHER ITEMS		-	-	-	1 530	103 325	8 593	102 925	52 864	55 168	57 524
Depreciation		-	-	-	9	94 331	-	94 331	45 009	46 904	48 903
Repairs and Maintenance by Asset Class		3	-	-	1 520	8 993	8 593	8 593	7 855	8 264	8 621
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	2 700	2 700	2 700	1 501	1 570	1 642
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2 700	2 700	2 700	2 700	1 501	1 570	1 642
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	10	-	-	-	500	528	558
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	10	-	-	-	500	528	558
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	1 500	1 500	1 500	500	528	558
Intangible Assets		-	-	-	-	1 500	1 500	1 500	500	528	558
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	1 387	4 260	4 260	4 260	4 504	4 747	4 929
<i>Transport Assets</i>		-	-	-	123	534	134	134	850	892	935
<i>Land</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	1 530	103 325	8 593	102 925	52 864	55 168	57 524
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	11.9%	2.3%	4.4%	4.4%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	435541.5%	6.1%	0.0%	14.6%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.1%	3.1%	2.7%	2.7%	2.9%	5.6%	5.2%	
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	0.0%	2.0%	20.0%	50.0%	50.0%	100.0%	101.0%	101.0%	

3.5 OVERVIEW OF FINAL BUDGET PROCESS

- The Division of revenue act was taken into consideration for the final budget.
- The municipal internal departments have provided inputs to the final budget.
- The final budget is to be presented to council for adoption.
- The budget is to be adopted by council.

3.6 OVERVIEW OF ALIGNMENT OF FINAL BUDGET WITH IDP

- The budget projects were taken from the Integrated Development Plan.

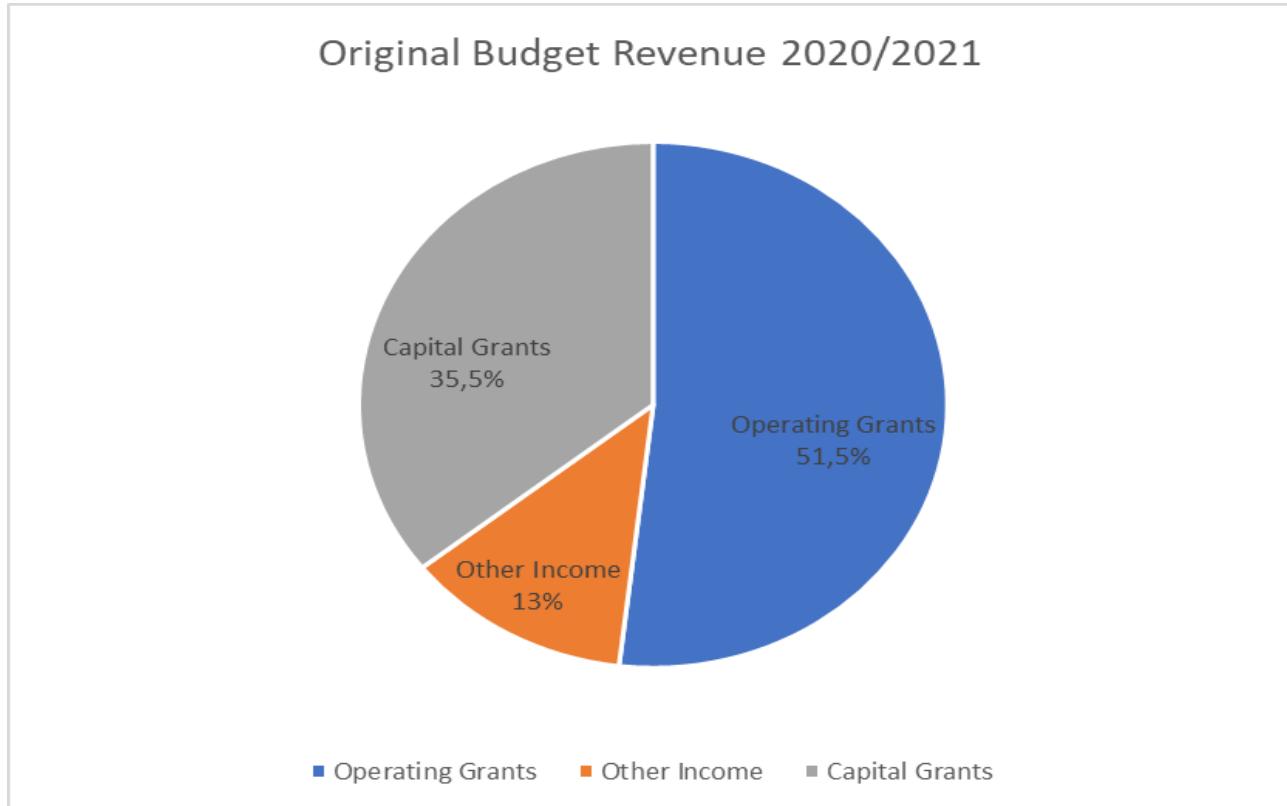
3.7 OVERVIEW OF BUDGET RELATED POLICIES

- Amendments were made to the following finance budget related policies:
 - Virement policy
 - Credit control and debit collection policy
 - Contract management policy
 - Supply chain management policy
 - Indigent policy
- No amendments were made to the following finance budget related policies.
 - Budget policy
 - Banking and investment policy
 - Tariff policy
 - Petty cash and cash management policy
 - Asset management policy

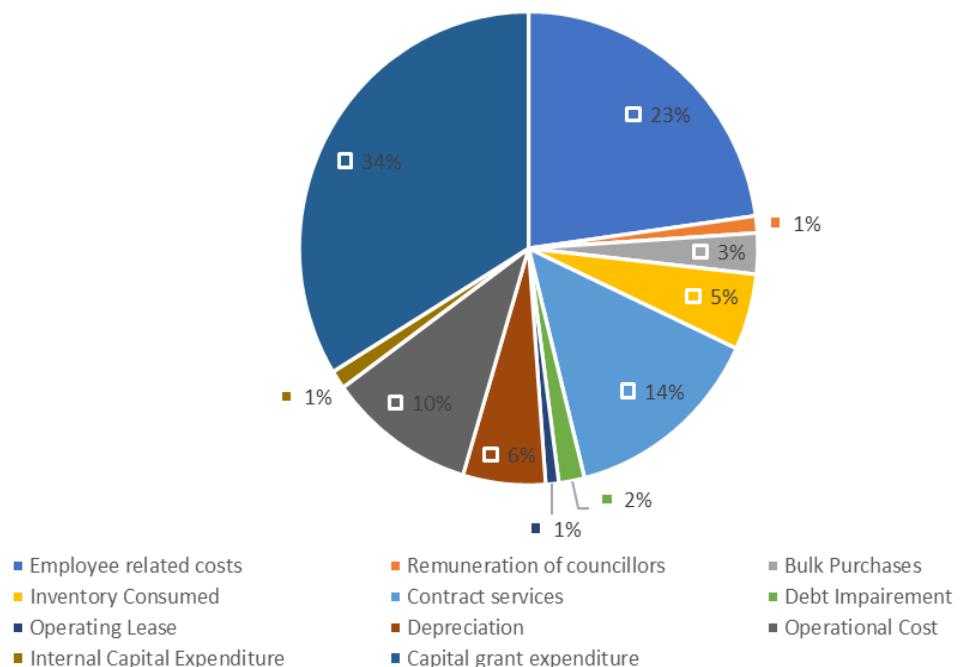
3.8 LEGISLATIVE COMPLIANCE STATUS

- Municipal Finance Management Act Section 16 (2) of the act.
- Municipal Budget and Reporting Regulations Section 9.

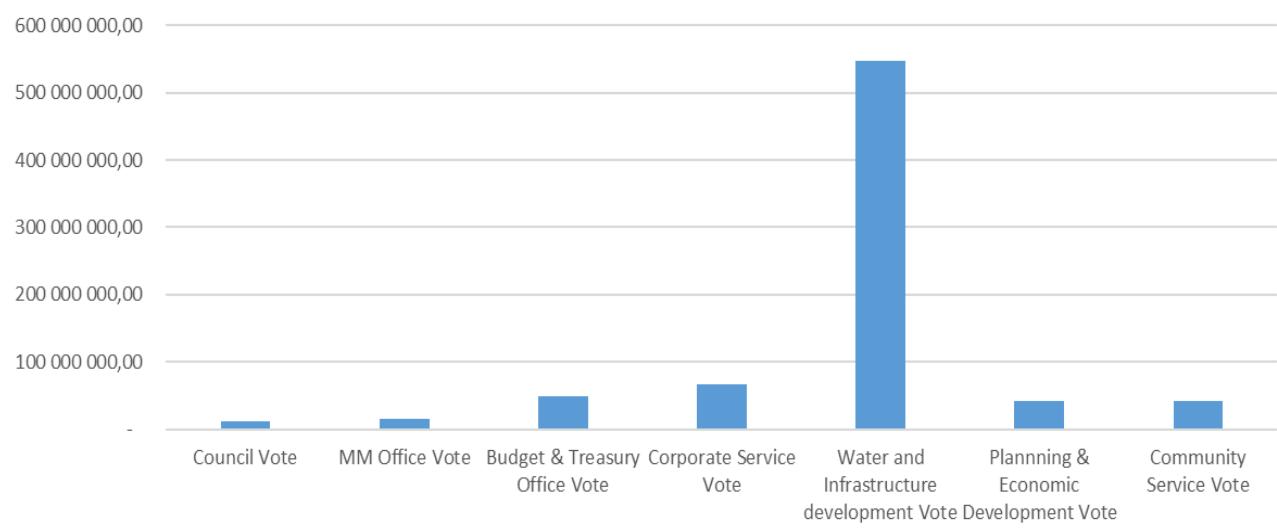
3.9 ANNUAL BUDGET CHART



Original Budget Expenditure 2020/2021



Original Budget 2020/2021



3.10 OVERVIEW TO BUDGET FUNDING

- The majority of the final budget is funded through the Division of revenue bill of 2020.
- The assumption made on the billing of consumers has increased consumption as the municipality has planned to have more finished water schemes as well as tariff price increase it real GDP and Growth CPI Inflation.
- Interest on investment has been increased by anticipated grant receipts and VAT refunds invested.
- Increase in the rental of facilities as municipal owned premises is expected to be leased out for the whole of 2020/2021 financial year.
- Below are operating and capital transfer grants funding the budget.

Municipal Funds Gazetted	BUDGET 2020/2021	BUDGET 2021/2022	BUDGET 2022/2023
Operational Grants:			
Equitable Share	383 697 000,00	418 111 000,00	451 835 000,00
Financial Management Grant	1 500 000,00	1 700 000,00	1 900 000,00
Expanded Public Works Programmes	5 457 000,00	-	-
Rural Roads Asset Management System	2 300 000,00	2 426 000,00	2 566 000,00
Capital Grants:			
Municipal Infrastructure Grant	187 165 000,00	204 240 000,00	216 735 000,00
Water Services Infrastructure Grant	78 235 000,00	75 000 000,00	78 600 000,00
Regional Bulk Infrastructure Grant	4 738 000,00	-	-
Massification	-	-	3 000 000,00
Total Funds Gazetted	663 092 000,00	701 477 000,00	754 636 000,00

3.11 EXPENDITURE ON ALLOCATION AND GRANT PROGRAMMES

- Below are the allocations and grant programmes.

2020-21 CAPITAL BUDGET			
	BUDGET 2020/2021	BUDGET 2021/2022	BUDGET 2022/2023
MUNICIPAL INFRASTRUCTURE GRANT PROGRAMMES			
PMU Operational Costs	9 358 250	10 212 000	10 836 750
Umzinyathi Disaster Centre	4 581 381	6 000 000	6 000 000
Hlazakazi Water Scheme Phase 1 - Isandlwana	11 000 000	10 000 000	10 000 000
Mbono Water WP3	2 000 000	-	-
Douglas Water	10 000 000	15 000 000	15 000 000
Msinga bulk	13 000 000	10 000 000	20 000 000
Muden - (Muden Regional)	15 000 000	10 000 000	10 000 000
Mthembu West - Extension	13 000 000	10 000 000	-
Mthembu West Area (Mashunka)	21 418 619	25 000 000	25 000 000
Ntinini Regional Water	25 115 241	30 000 000	30 000 000
Ophathe - Water	11 691 509	10 000 000	5 000 000
Ruitgiefontein & Kunene Farm Water	2 000 000	10 000 000	15 000 000
KwaParafin/Ngcengeni Water Supply Scheme	2 000 000	8 028 000	15 000 000
Upgrade of Vant Drieft Water Works & Network	11 000 000	20 000 000	20 000 000
Umvoti Sanitation	12 000 000	10 000 000	10 000 000
Nquthu Sanitation	12 000 000	10 000 000	10 000 000
Mbono Mkhuphula Sanitation	12 000 000	10 000 000	14 898 250
TOTAL	177 806 750	194 028 000	205 898 250
WATER SERVICES INFRASTRUCTURE GRANT PROGRAMMES			
Makhabeleni Water Supply Scheme	10 000 000	-	-
KwaKopi Water Supply Scheme	15 610 045	5 000 000	-
Biggarsberg Water Supply Scheme	8 720 187	-	-
Endumeni Sanitation	-	-	18 600 000
Tayside Abstraction Works	15 000 000	15 000 000	10 000 000
Nkubungwini Water Supply Scheme	10 000 000	10 000 000	10 000 000
Gunjana Water Supply Scheme Phase 2	10 235 000	10 000 000	10 000 000
Thelezini Water Supply Scheme	5 369 769	15 000 000	10 000 000
Sinyambothi Water Supply Scheme	3 300 000	10 000 000	10 000 000
Nseleni Water Supply Scheme	-	10 000 000	10 000 000
TOTAL	78 235 000	75 000 000	78 600 000
REGIONAL BULK INFRASTRUCTURE GRANT			
Umvoti Bulk	4 738 000	-	-
TOTAL	4 738 000	-	-
INTERNALLY FUNDED CAPITAL PROGRAMMES			
Drought relief (Boreholes)	2 000 000	2 092 000	2 188 232
Plant and Machinery	1 500 000	1 569 000	1 641 174
Office Furniture & Equipment	1 250 000	1 307 500	1 367 645
Computer Equipment	1 080 000	1 129 680	1 181 645
Software	990 000	1 035 540	1 083 175
Motor vehicles	3 000 000	3 138 000	3 282 348
TOTAL	9 820 000	10 271 720	6 914 813
GRAND TOTAL	270 599 750	279 299 720	291 413 063



OFFICE OF THE MAYOR FINAL BUDGET 2020/2021				
Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
INCOME				
Equitable Share	I	- 11 510 910	- 12 543 330	- 13 555 050
Total Income		- 11 510 910	- 12 543 330	- 13 555 050
EXPENDITURE				
Executive Mayor's Allowance (Basic salary)	E	726 555	767 242	810 208
Executive Mayor's Cellphone Allowance	E	54 649	57 709	60 941
Deputy Mayor's Allowance (Basic salary)	E	561 773	593 232	626 453
Deputy Mayor's Travelling allowance	E	193 749	204 599	216 056
Deputy Mayor's Cellphone Allowance	E	54 649	57 709	60 941
Speaker's Allowance (Basic salary)	E	530 592	560 305	591 682
Speaker's Travel allowance	E	221 174	233 560	246 640
Speaker's Cellphone allowance	E	54 107	57 137	60 336
Councillor's Allowances (Basic salary)	E	2 294 988	2 423 507	2 559 224
Councillor's Cellphone Allowance	E	458 419	484 090	511 199
Councillor's Travel Allowance	E	1 800 291	1 901 107	2 007 569
Executive Committee Allowance	E	600 833	634 480	670 011
Executive Committee's Travel allowance	E	501 845	529 948	559 625
Executive Committee's Cellphone allowance	E	109 298	115 419	121 882
Office of the Mayor: Pension Fund Contribution	E	294 875	311 388	328 825
Office of the Mayor: Medical Aid Contribution	E	20 531	21 681	22 895
Local Authority Allowances	E	264 486	279 298	294 938
Section 79- Renumeration/Seating Allowances	E	187 577	198 081	209 174
Office of the Mayor: Skills Development Levy	E	57 161	60 362	63 742
Audit Committee	E	313 500	327 921	343 005
Office of the Mayor: Own Transport	E	295 379	312 806	332 200
Office of the Mayor: Subsistance Allowance	E	50 000	52 950	56 233
Office of the Mayor: Air Transport	E	200 000	211 800	224 932
Office of the Mayor: Car Rental	E	20 000	21 180	22 493
Speakers Office: Public Assistance	E	80 000	84 720	89 973
Executive Mayor's Entertainment	E	10 000	10 590	11 247
Deputy Mayor's Entertainment	E	10 000	10 590	11 247
Speaker's Entertainment	E	10 000	10 590	11 247
Executive and Council Accommodation	E	400 000	423 600	449 863
Mayor & Council: Conference & Seminars	E	60 000	63 540	67 479
Mayor & Council: Fuel and Oil	E	400 000	423 600	449 863
Depreciation: Office Furniture & Equipment	E	15 515	16 431	17 449
Depreciation: Plant & Machinery	E	526	557	592
Depreciation: Motor Vehicle	E	62 140	65 806	69 886
Total Council Budget	Totals	10 914 612	13 086 192	13 835 344
SURPLUS/(DEFICIT)		596 298	- 542 862	280 294



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CORPORATE SERVICES FINAL BUDGET 2020/2021					
Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23	
REVENUE					
Insurance Refunds	I	- 20 500	- 21 443	- 22 429	
Investment Property	I	- 600 500	- 628 123	- 657 017	
LGSETA Grant	I	- 200 000	- 209 200	- 218 823	
Equitable share	I	- 53 517 580	- 58 353 540	- 63 256 900	
TOTAL INCOME		- 54 338 580	- 59 212 306	- 64 155 169	
EXPENDITURE					
Salaries	E	30 594 884	32 308 198	34 117 457	
CS Admin COIDA	E	300 000	316 800	334 541	
CS Admin Skills Development Levy	E	216 536	228 662	241 467	
CS Admin Daily allowance	E	10 550	11 141	11 765	
CS Admin Travel with own transport	E	200 000	211 200	223 027	
CS Security	E	15 000 000	15 840 000	16 727 040	
CS Security Stipend	E	72 000	76 032	80 290	
CS IT support	E	500 000	528 000	557 568	
CS Human Resource Development: Training	E	500 000	528 000	557 568	
CS Human Resource Development: Bursaries	E	800 000	844 800	892 109	
CS Occupational Health and safety	E	400 000	422 400	446 054	
CS Recruitment of staff	E	100 000	105 600	111 514	
CS Job evaluation	E	50 000	52 800	55 757	
CS Catering Services	E	100 000	105 600	111 514	
CS Cleaning services	E	200 000	211 200	223 027	
CS Cleaning materials	E	200 000	211 200	223 027	
CS: Bereavement	E	240 000	253 440	267 633	
CS Printing and stationery & Inventoty loose tools	E	405 000	427 680	451 630	
CS Fuel and oil (Zero Rated)	E	3 000 000	3 168 000	3 345 408	
CS Rental office machines	E	500 000	528 000	557 568	
CS Rental office	E	200 000	211 200	223 027	
CS Advertisement	E	250 000	264 000	278 784	
CS Postage	E	500 000	528 000	557 568	
CS Telephone	E	800 000	844 800	892 109	
CS Licence Fees	E	200 000	211 200	223 027	
CS Insurance Premium	E	3 000 000	3 168 000	3 345 408	
CS Water & Electricity	E	2 000 000	2 112 000	2 230 272	
CS Rates and Taxes	E	1 000 000	1 056 000	1 115 136	
CS Membership fees	E	1 500 000	1 584 000	1 672 704	
CS Conferences and Seminars	E	5 000	5 280	5 576	
CS Laundry Services	E	500	528	558	
CS Accommodation	E	100 000	105 600	111 514	
LGSETA: Training	E	100 000	105 600	111 514	
LGSETA: Stipend	E	100 000	105 600	111 514	
CS Legal costs	E	2 000 000	2 112 000	2 230 272	
CS Depreciation (Buildings)	E	500 000	528 000	557 568	
CS Depreciation (Investment Property)	E	57 427	60 643	64 039	
CS Depreciation (Office Furniture & Equipment)	E	90 397	95 459	100 805	
CS Depreciation (Plant & Machinery)	E	114 928	121 364	128 160	
CS Depreciation (Intangible)	E	119 322	126 004	133 060	
Vehicle maintenance (Emergency)	E	100 000	105 600	111 514	
Vehicle maintenance (Intervaal Base)	E	150 000	158 400	167 270	
Building and Office Maintenance	E	500 000	528 000	557 568	
Machinery and Equipment Maintenance	E	50 000	52 800	55 757	
CS Furniture and office equipment	A	150 000	158 400	167 270	
CS Computer Equipment	A	250 000	264 000	278 784	
CS Computer Software	A	100 000	105 600	111 514	
Total Corporate Budget	Totals	67 326 544	71 096 831	75 078 253	
SURPLUS/(DEFICIT)		- 12 987 964	- 11 884 525	- 10 923 084	



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BUDGET & TREASURY OFFICE FINAL BUDGET 2020/2021

Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
INCOME				
Equitable Share	I	- 11 510 910	- 12 543 330	- 13 555 050
FMG	I	- 1 500 000	- 1 700 000	- 1 900 000
Tender Documents	I	- 200 000	- 209 200	- 218 823
Administrative Handling	I	- 25 000	- 26 150	- 27 353
Short Term Investments	I	- 9 000 000	- 9 414 000	- 9 847 044
Proceeds from sale of transport asset (Gain)		- 950 000	- 993 700	- 1 039 410
Total Income		- 23 185 910	- 24 886 380	- 26 587 680
EXPENDITURE				
Salaries	E	31 738 637	33 516 001	35 392 897
Finance Skills Development Levy	E	226 859	239 564	252 979
Finance Daily allowance	E	17 781	18 777	19 828
Finance Travel with own transport	E	170 694	178 546	186 759
Finance Membership fees	E	15 000	15 690	16 412
Finance Accommodation	E	400 000	418 400	437 646
Finance Air Transport	E	50 000	52 300	54 706
Finance Car Rental	E	10 000	10 460	10 941
Finance Advertisement	E	50 000	52 300	54 706
Finance Bank charges	E	50 000	52 300	54 706
Finance Easypay and Postoffice	E	200 000	209 200	218 823
Finance External Audit Fees	E	6 000 000	6 276 000	6 564 696
Finance Software Licences	E	150 000	156 900	164 117
FMG_Ad Hoc Assignment	E	500 000	523 000	547 058
Training cost	E	500 000	523 000	547 058
Finance Maintenance of unspecified assets	E	3 500 000	3 661 000	3 829 406
Finance Asset Management	E	3 000 000	3 138 000	3 282 348
Finance Debt collectors	E	500 000	523 000	547 058
Inventory consumed	E	15 000	15 690	16 412
Network Extension (IT upgrade)	E	200 000	209 200	218 823
Specialised Computer Services (IT upgrade)	E	800 000	836 800	875 293
Computer Equipment	A	300 000	313 800	328 235
Computer Software and Applications	A	150 000	156 900	164 117
Furniture and office equipment	A	200 000	209 200	218 823
Finance Depreciation (Office Furniture & Equipment)	E	101 213	105 869	110 739
Finance Depreciation (Plant & Machinery)	E	9 351	9 782	10 232
Finance Depreciation (Motor Vehicle)	E	8 113	8 486	8 876
Finance Depreciation (Intangible)	E	82 764	86 571	90 553
Total Expenditure		48 945 413	51 516 734	54 224 248
SURPLUS/(DEFICIT)		- 25 759 503	- 26 630 354	- 27 636 567



TECHNICAL SERVICES FINAL BUDGET 2020/2021					
Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23	
REVENUE					
Receivables: Sanitation	I	- 45 200	- 47 279	- 49 454	
Receivables: Water	I	- 16 197 500	- 16 942 585	- 17 721 944	
WSP Sanitation service charges	I	- 12 599 249	- 13 178 815	- 13 785 040	
Water connection/disconnection	I	- 177 712	- 185 886	- 194 437	
WSA: Cost of free basic service	I	- 8 474 572	- 8 864 403	- 9 272 165	
WSP Water sales	I	- 63 581 292	- 66 506 032	- 69 565 309	
MIG	I	- 187 165 000	- 204 240 000	- 216 735 000	
RBIG	I	- 4 738 000	-	-	
WSIG	I	- 78 235 000	- 75 000 000	- 78 600 000	
RRAMS	I	- 2 300 000	- 2 426 000	- 2 566 000	
EPWP	I	- 5 457 000	-	-	
Equitable Share	I	- 214 870 320	- 234 142 160	- 253 027 600	
TOTAL REVENUE		- 576 891 701	- 603 804 354	- 209 502 619	
EXPENDITURE					
Salaries	E	67 401 890	5 358 241	5 658 302	
TS PMU - Daily allowance	E	1 147	1 199	1 254	
TS PMU Travel with own transport	E	195 585	204 582	213 992	
WSA travel with own transport	E	10 487	10 969	11 474	
Tenders Adverts	E	200 000	209 200	218 823	
Printing and Stationery (TopSlice)	E	50 000	52 300	54 706	
Inventory Consumed (TopSlice)	E	150 000	156 900	164 117	
Wet Fuel	E	5 000 000	5 230 000	5 470 580	
Accommodation (TopSlice)	E	200 000	209 200	218 823	
EPWP_Stipend	E	4 675 000	4 890 050	5 114 992	
EPWP_Protective Clothing	E	100 000	104 600	109 412	
EPWP_Transport cost	E	100 000	104 600	109 412	
EPWP_Consumable	E	157 000	164 222	171 776	
EPWP_Machinery Maintenance	E	25 000	26 150	27 353	
EPWP_Signage	E	100 000	104 600	109 412	
EPWP_Training Cost	E	300 000	313 800	328 235	
WSA Provision for debt impairment	E	14 056 071	14 702 651	15 378 973	
TS Depreciation (Plant & Machinery)	E	982 263	1 027 447	1 074 710	
TS Depreciation (Furniture & Office Equipment)	E	33 285	34 816	36 417	
TS Depreciation (Intangible)	E	1 153	1 206	1 261	
TS Depreciation (Motor Vehicle)	E	211 602	221 336	231 517	
Sanitation Depreciation (Reticulation)	E	1 795 270	1 877 853	1 964 234	
WSP Depreciation (Bulk Mains)	E	27 605 476	28 875 327	30 203 592	
WSP Depreciation (Dams)	E	204 562	213 972	223 815	
WSP Depreciation (Distribution)	E	4 128 804	4 318 729	4 517 391	
WSP Depreciation (Pump Stations)	E	613 554	641 777	671 299	
WSP Depreciation (Reservoirs)	E	4 648 619	4 862 455	5 086 128	
WSP Depreciation (Bore Holes)	E	204 562	213 972	223 815	
WSP Depreciation (Water Treatment)	E	2 453 898	2 566 778	2 684 849	



MIG	A	177 806 750	185 985 861	194 541 210
RBIG	A	4 738 000	-	-
WSIG	A	78 235 000	75 000 000	78 600 000
Computer Equipment (TopSlice)	A	200 000	209 200	218 823
Computer Software (TopSlice)	A	150 000	156 900	164 117
Office Furniture and Equipment (TopSlice)	A	500 000	523 000	547 058
Plant and Machinery	A	500 000	523 000	547 058
Vehicle (15 Bakkies)	A	3 000 000	3 138 000	3 282 348
Drought Relief	A	2 000 000	2 092 000	2 188 232
System Development	A	500 000	523 000	547 058
Operations and Maintenance	E	143 466 880	150 066 356	156 969 409
Total Technical Budget		546 701 857	567 952 075	594 987 753
SURPLUS/(DEFICIT)		30 189 844	35 852 280	- 385 485 134

OPERATIONS and MAINTENANCE FINAL BUDGET 2020/2021

Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
Bulk purchases	E	21 596 080	22 589 500	23 628 617
Lab fees	E	720 000	753 120	787 764
Electrician costs/ fees	E	10 000 000	10 460 000	10 941 160
Vehicle repairs & maintenance	E	600 000	627 600	656 470
Occupational Health Cost	E	450 000	470 700	492 352
Labour Costs	E	9 500 000	9 937 000	10 394 102
Mechanical specialist	E	10 000 000	10 460 000	10 941 160
Security Costs	E	9 500 000	9 937 000	10 394 102
Sanitation Desludging	E	3 200 000	3 347 200	3 501 171
Chemicals	E	5 500 000	5 753 000	6 017 638
Generators Servicing costs	E	1 500 800	1 569 837	1 642 049
Fuel & Oil (Zero rated) - Generator	E	20 000 000	20 920 000	21 882 320
Electricity Cost on schemes	E	18 000 000	18 828 000	19 694 088
Fittings & Materials Costs	E	10 000 000	10 460 000	10 941 160
Protective Clothing	E	3 500 000	3 661 000	3 829 406
Vehicle Hire/Leasing	E	6 000 000	6 276 000	6 564 696
Leasing of Machinery and Equipment (PPE Hire)	E	400 000	418 400	437 646
Consulting and Management Fees	E	8 000 000	8 368 000	8 752 928
Plant and Machinery Maintenace	E	3 000 000	3 138 000	3 282 348
Furniture and Equipment Maintenance	E	2 000 000	2 092 000	2 188 232
Total (O & M) Budget		143 466 880	150 066 356	156 969 409



OFFICE OF THE MM FINAL BUDGET 2020/2021

Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
INCOME				
Equitable Share	I	- 17 266 365	- 18 814 995	- 20 332 575
Total Income		- 17 266 365	- 18 814 995	- 20 332 575
EXPENDITURE				
Salaries	E	10 688 348	11 180 012	11 694 292
MM Skills development Levy	E	86 082	90 041	94 183
MM Depreciation (Office Furniture & Equipment)	E	5 391	5 639	5 899
MM Depreciation (Plant & Machinery)	E	215	224	235
MM Depreciation (Intangible)	E	765	800	837
MM Marketing and Promotions	E	91 580	95 793	100 199
MM Marketing and Promotions: Contracted	E	1 900 000	1 987 400	2 078 820
Marketing and Promotions: Laundry	E	1 000	1 046	1 094
MM Conference & Seminars	E	50 000	52 300	54 706
MM Accommodation	E	313 500	327 921	343 005
MM Daily allowance	E	15 000	15 690	16 412
MM Air transport	E	100 000	104 600	109 412
MM Car rental	E	10 000	10 460	10 941
MM Travel with own transport	E	25 000	26 150	27 353
IA Membership fees	E	15 000	15 690	16 412
Internal audit outsourced (and Ad Hoc's)	E	1 000 000	1 046 000	1 094 116
MM Inventory consumed	E	22 000	23 012	24 071
MM Computer Software	A	40 000	41 840	43 765
MM Computer Equipment	A	180 000	188 280	196 941
Total MM's Office Budget		14 543 880	15 212 898	15 912 691
SURPLUS/(DEFICIT)		2 722 485	3 602 097	4 419 884



PLANNING & ECONOMIC DEVELOPMENT FINAL BUDGET 2020/2021

Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
INCOME				
Equitable Share	I	38 369 700 -	41 811 100 -	45 183 500
Environmental By-Laws	I	-	-	-
Total Income		38 369 700 -	41 811 100 -	45 183 500
EXPENDITURE				
Planning HOD Salary	E	11 867 596	12 532 181	13 233 984
Planning: Depreciation (Office Furniture & Equipment)	E	40 321	42 176	44 116
Planning: Depreciation (Plant & Machinery)	E	1 325	1 386	1 450
Planning: Depreciation (Motor Vehicle)	E	892 350	933 398	976 334
Planning Daily allowance	E	3 249	3 398	3 555
Planning Travel with own transport	E	120 000	125 520	131 294
Advertisement	E	100 000	104 600	109 412
Planning: Membership Fees	E	4 198	4 391	4 593
Conference & Seminars	E	2 150	2 249	2 352
Accommodation	E	77 647	81 219	84 955
GIS Server hardware & consumable equipment	A	200 000	209 200	218 823
PED 12_GIS_Water Services Development Plan (WSDP)	E	1 000 000	1 046 000	1 094 116
GIS Licence Fees	E	800 000	836 800	875 293
PED 15_GIS_Data Capturing/Geoinformatic Services	E	1 000 000	1 046 000	1 094 116
PED 15_GIS_Web Portal Development (Website Maintenance)	E	500 000	523 000	547 058
PED 13_GIS_Signage	E	260 213	272 183	284 704
DC24_PED 05_IDP Review/Catering Services	E	300 000	313 800	328 235
DC24_PED 05_IDP Review/Project Management	E	100 000	104 600	109 412
DC24_PED 05_IDP Review/Accommodation	E	200 000	209 200	218 823
DC24_PED 05_IDP Review/Hire Charges	E	250 000	261 500	273 529
DC24_PED 05_IDP Review/Events	E	250 000	261 500	273 529
PED 06_IDP Sector Plans	E	800 000	836 800	875 293
PED 03_District Development Agency	E	7 500 000	7 845 000	8 205 870
PED 03_Professional Staff (Tehnical Support)	E	1 000 000	1 046 000	1 094 116
LED Projects: Standard rate	E	1 000 000	1 046 000	1 094 116
LED Projects: Catering	E	167 200	174 891	182 936
LED Project : Protective Clothing	E	104 500	109 307	114 335
LED Project : Maintenance (Tractors)	E	235 125	245 941	257 254
LED Projects: Stipend for Tractor Drivers & EPWP	E	936 320	979 391	1 024 443
LED Project: Materials and Supplies	E	1 100 000	1 150 600	1 203 528
LED Project: Trainings	E	200 000	209 200	218 823



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PED 02_Marketing and Tourism Project: Isandlwana	E	2 500 000	2 615 000	2 735 290
PED 02_Marketing and Tourism Project: Rockers Drift	E	150 000	156 900	164 117
PED 02_Marketing and Tourism Project: Security Services	E	10 000	10 460	10 941
PED 02_Marketing and Tourism Project: Catering Services	E	200 000	209 200	218 823
PED 02_Marketing and Tourism Project: Project Management	E	200 000	209 200	218 823
PED 02_Marketing and Tourism Project: Artists & Performers	E	20 900	21 861	22 867
PED 02_Marketing and Tourism Project: Accommodation	E	170 000	177 820	186 000
PED 02_Marketing and Tourism Project: Hire Charges	E	100 000	104 600	109 412
PED 02_Marketing and Tourism Project: Signage	E	200 000	209 200	218 823
PED 02_Marketing and Tourism Project: Corporate & Municipal Services	E	5 225	5 465	5 717
PED 02_Marketing and Tourism Project: Gifts & Promotions	E	150 000	156 900	164 117
PED 02_Marketing and Tourism Project: Events	E	40 000	41 840	43 765
PED 02_Marketing and Tourism Project: Air Transport	E	50 000	52 300	54 706
PED 02_Marketing and Tourism Project: Car Rental	E	20 900	21 861	22 867
PED 04_Small Enterprise Development: Catering	E	15 000	15 690	16 412
PED 04_Small Enterprise Development: Transport	E	20 900	21 861	22 867
PED 04_Small Enterprise Development: Human Resorce Development	E	500 000	523 000	547 058
PED 04_Small Enterprise Development: Materials & Supplies	E	60 000	62 760	65 647
PED 04_Small Enterprise Development: Accomodation	E	50 000	52 300	54 706
PED 04_Small Enterprise Development: Hire Charges	E	150 000	156 900	164 117
PED 04_Small Enterprise Development: Gifts & Promotions	E	30 000	31 380	32 823
Purchasing of Fire Equipment	A	1 000 000	1 046 000	1 094 116
Disaster: Computer equipment	A	200 000	209 200	218 823
Disaster: Furniture and Office equipment	A	200 000	209 200	218 823
Disaster software license	E	800 000	836 800	875 293
Disaster: Training	E	300 000	313 800	328 235
Disaster: Catering	E	100 000	104 600	109 412
Disaster Relief: Grocery for Disaster Incidents	E	150 000	156 900	164 117
Disaster Relief: Purchasing of Relief material	E	1 500 000	1 569 000	1 641 174
Fire Service: Promotional Materials	E	300 000	313 800	328 235
Disaster: Accommodation	E	100 000	104 600	109 412
Disaster: Air transport	E	500 000	523 000	547 058
Disaster: Car Rental	E	20 000	20 920	21 882
Fire Service : Training	E	500 000	523 000	547 058
Fire Service : Transportation (Events)	E	50 000	52 300	54 706
Fire Services: Protective Clothing	E	150 000	156 900	164 117
Disaster Relief: Protective Clothing	E	300 000	313 800	328 235
EH_Quality sampling & testing	E	100 000	104 600	109 412
EH_Water quality sampling & testing (Inventory Consumed)	E	52 000	54 392	56 894
EH_Food quality control sampling & testing	E	100 000	104 600	109 412
EH_Environmental Health Awarenesses	E	300 000	313 800	328 235
EH_Protective Clothing	E	100 000	104 600	109 412
EH_Membership fees	E	30 000	31 380	32 823
Total Planning Budget	Totals	42 507 119	44 581 123	46 757 176
SURPLUS/(DEFICIT)		-4 137 419	-2 770 023	-1 573 676

COMMUNITY SERVICES FINAL BUDGET 2020/2021

Segment Description	Account Type	Original Budget 2020-21	Original Budget 2021-22	Original Budget 2022-23
INCOME				
Equitable Share	I	- 36 451 215 -	39 720 545 -	42 924 325
Total Income		- 36 451 215 -	39 720 545 -	42 924 325
EXPENDITURE				
Salaries	E	24 053 407	25 400 398	26 822 820
Depreciation (Office Furniture & Equipment)	E	13 110	13 713	14 344
Depreciation (Plant & Machinery)	E	11 157	11 670	12 207
Depreciation (Intangible)	E	60	63	66
Travel with own transport	E	512 739	536 325	560 996
Daily Allowance	E	12 448	13 021	13 620
Community Services Advertisement	E	5 998	6 274	6 563
Community Services Accommodation	E	50 000	52 300	54 706
Pauper Burials	E	100 000	104 600	109 412
Rural horse riding: Catering	E	110 000	115 060	120 353
Rural horse riding: Hire charges	E	400 000	418 400	437 646
Rural horse riding: Promotional material	E	40 000	41 840	43 765
Rural horse riding: Transportation	E	50 000	52 300	54 706
Rural horse riding: Horse feed (Zero Rated)	E	30 000	31 380	32 823
DISSA : Accommodation	E	150 000	156 900	164 117
DISSA : Catering	E	80 000	83 680	87 529
DISSA : Hiring of Equipment	E	15 000	15 690	16 412
DISSA : Promotional Material	E	150 000	156 900	164 117
DISSA : Transport	E	100 000	104 600	109 412
DISSA: Translators	E	60 000	62 760	65 647
District Cultural Events: Accommodation	E	250 000	261 500	273 529
District Cultural Events: Catering	E	150 000	156 900	164 117
District Cultural Events: Hiring of Equipments	E	20 000	20 920	21 882
District Cultural Events: Promotional Materials	E	200 000	209 200	218 823
District Cultural Events: Sound System	E	20 000	20 920	21 882
District Cultural Events: Rewards	E	100 000	104 600	109 412
District Cultural Events: Transport	E	360 000	376 560	393 882
Elderly and Widows : Accommodation	E	250 000	261 500	273 529
Elderly and Widows : Hiring of equipment	E	30 000	31 380	32 823
Elderly and Widows : Promotional Material	E	300 000	313 800	328 235
Elderly and Widows : Transport	E	200 000	209 200	218 823
Elderly and Widows: Medical services	E	150 000	156 900	164 117
Elderly and Widows: Catering	E	170 000	177 820	186 000
HIV & AIDS : Hiring of Equipment	E	100 000	104 600	109 412
HIV & AIDS: Catering	E	200 000	209 200	218 823
HIV & AIDS: Promotional Material	E	50 000	52 300	54 706
HIV & AIDS: Accommodation	E	150 000	156 900	164 117
HIV & AIDS : Training	E	100 000	104 600	109 412
HIV & AIDS: Transport	E	50 000	52 300	54 706

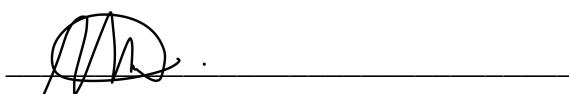
Indiginous Games : Accomodation	E	250 000	261 500	273 529
Indiginous Games : Promotional material	E	250 000	261 500	273 529
Indiginous Games : Transport	E	200 000	209 200	218 823
Indiginous games : Catering	E	100 000	104 600	109 412
Mayoral Imbizo : Artists & Performers	E	100 000	104 600	109 412
Mayoral Imbizo : Catering	E	200 000	209 200	218 823
Mayoral Imbizo : Hiring of Equipment	E	300 000	313 800	328 235
Mayoral Imbizo : Medical Service	E	50 000	52 300	54 706
Mayoral Imbizo : Transportation	E	200 000	209 200	218 823
Mayorial Imbizo : Promotional Material	E	300 000	313 800	328 235
Mayoral Imbizo: Materials and Supplies	E	800 000	836 800	875 293
Mayoral imbizo: Zero rated (Agri-parks)	E	500 000	523 000	547 058
Operation Sukuma Sakhe : Catering	E	50 000	52 300	54 706
Public Consultation : Catering	E	50 000	52 300	54 706
Public Consultation : Hiring of Equipment	E	5 000	5 230	5 471
Public Consultation : Promotional Materials	E	50 000	52 300	54 706
Women an Gender : Transport	E	100 000	104 600	109 412
Women and Gender : Accommodation	E	300 000	313 800	328 235
Women and Gender : Catering	E	200 000	209 200	218 823
Women and Gender : Hiring of Equipment	E	100 000	104 600	109 412
Women and Gender : Promotional Materials	E	350 000	366 100	382 941
Women and Gender : Material and Supplies	E	150 000	156 900	164 117
Youth and Children: Accomodation	E	200 000	209 200	218 823
Youth and Children: Bursaries	E	1 000 000	1 046 000	1 094 116
Youth and Children: Catering/ Refreshments	E	200 000	209 200	218 823
Youth and Children: Hiring of Equipment	E	200 000	209 200	218 823
Youth and Children: Promotional Material	E	300 000	313 800	328 235
Youth and Children: Sound System	E	100 000	104 600	109 412
Youth and Children: Transport	E	300 000	313 800	328 235
Youth Sports Development: Claims paid to third part	E	60 000	62 760	65 647
Youth Sports Development: Sport and Recreation	E	30 000	31 380	32 823
Youth Sport Development: Honoraria	E	50 000	52 300	54 706
Youth Sport Development : Laundry	E	20 000	20 920	21 882
Youth Sport Development : Medical Services	E	150 000	156 900	164 117
Youth Sport Development :Accommodation	E	1 200 000	1 255 200	1 312 939
Youth Sport Development :Inventory consumed	E	100 000	104 600	109 412
Youth Sport Development: Catering	E	800 000	836 800	875 293
Youth Sport Development: Hiring of Equipment	E	150 000	156 900	164 117
Youth Sport Development: Promotional Materials	E	800 000	836 800	875 293
Youth Sport Development: Transport	E	900 000	941 400	984 704
Youth Sports Marathon: Claims paid to third part	E	60 000	62 760	65 647
Youth Sports Marathon: Event promoters	E	500 000	523 000	547 058
Youth Sport Marathon: Honoraria	E	50 000	52 300	54 706
Youth Sport Marathon : Medical Services	E	70 000	73 220	76 588
Youth Sport Marathon:Accommodation	E	30 000	31 380	32 823
Youth Sport Marathon: Catering	E	150 000	156 900	164 117
Youth Sport Marathon: Hiring of Equipment	E	150 000	156 900	164 117
Youth Sport Marathon: Promotional Materials	E	400 000	418 400	437 646
Youth Sports Marathon: Prizes	E	1 000 000	1 046 000	1 094 116
Total Community Budget		42 368 920	44 558 424	46 862 116
SURPLUS/(DEFICIT)		- 5 917 705	- 4 837 879	- 3 937 791

4 RECOMMENDATIONS

It is recommended that:

- The Final Annual Budget 2020/2021-2022/23 be approved;
- The budget related policies be adopted;
 - Asset management policy
 - Credit control and debt collection policy
 - Debt impairment and write off policy
 - Indigent support policy
 - Petty cash policy
 - Tariff policy
 - Supply chain management policy
- The Final Budget A Schedule be noted;
- The copies of the Annual Budget be submitted to National Treasury, COGTA and Provincial Treasury as per the requirements of the MFMA.

Submitted by



Mrs NT Mkhwanazi

Chief Financial Officer



5 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

Quality Certificate

I **Mr. LH Mthembu**, the Acting Municipal Manager of **Umzinyathi District Municipality (DC24)**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Acting Municipal Manager of : Umzinyathi District Municipality DC24

Print Name : Lethuxolo Hope Mthembu

Signature : Lethuxolo Hope Mthembu

Date : 29/05/2020



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DC24 Umzinyathi District Municipality: Rate Tariffs

Service / Category	2015/2016	2016/2017	2017/2018	Increase	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
1 WATER SUPPLY									
a Residential	4.8%	6.6%			5.7%	5.6%	5.7%	5.8%	5.9%
0kl-6kl	6.33	6.75	7.18	6.4%	7.59	8.01	8.46	8.95	9.46
7kl-20kl	6.46	6.89	7.33	6.4%	7.74	8.18	8.64	9.13	9.66
21kl-40kl	8.18	8.72	9.28	6.4%	9.81	10.36	10.94	11.56	12.23
> 41 KL +	9.80	10.45	11.12	6.4%	11.75	12.41	13.10	13.84	14.64
0kl-6kl LIFE LINE - CREDIT	0.00	0.00	0.00		0.00	0.00	0.00	0	0
b Registered Indigent NEW	4.8%	6.6%			5.7%	5.6%	5.7%	5.8%	5.9%
0kl-6kl	6.33	6.75	7.18	6.4%	7.59	11.30	11.93	12.61	13.34
7kl-20kl	6.46	6.89	7.33	6.4%	7.74	12.68	13.39	14.16	14.98
21kl-40kl	8.18	8.72	9.28	6.4%	9.81	16.06	16.96	203.51	215.31
> 41 KL +	9.80	10.45	11.12	6.4%	11.75	20.99	22.16	23.43	24.79
0kl-6kl LIFE LINE - CREDIT	-6.33	-6.75	-7.18	6.4%	-7.59	-8.01	-8.46	-8.94	-9.45
c Business	4.8%	6.6%			5.7%	5.6%	5.7%	5.8%	5.9%
per KL	8.24	8.78	16.69	90%	17.64	18.63	19.67	20.79	22.00
d Industrial									
per KL	8.24	8.78	16.69	90%	17.64	18.63	19.67	20.79	22.00
e Raw water	4.8%	6.6%			5.7%	5.6%	5.7%	5.8%	5.9%
per KL	2.78	2.96	3.15	6.4%	3.33	3.52	3.72	3.93	4.16
g Delivery of Water by Municipal Tankers (Business/Government Institution)	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	2300.00	2451.80	2608.72		2757.41	2911.83	3074.89	3250.16	3438.67

2	Sanitation	4.8%	6.6%			5.7%	5.6%	5.7%	5.8%	5.9%
a	All customers not registered as indigent per KL	2.63	2.80	2.98	6.4%	3.15	3.33	3.52	3.72	3.93
b	Registered Indigent Customers per KL									
3	Vacuum tank removals	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
a	Per Load	575.49	613.47	652.73		689.94	728.58	769.38	813.23	860.40
4	Availability charge Vacant land that could reasonably connect to the water reticulation	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	92.62	98.73	105.05		111.04	117.26		123.82	130.88	138.47
5	Testing of meters	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	748.18	797.56	848.60		896.97	947.20		1000.25	1057.26	1118.58
8	Deposit (Security) Average two months consumption with minimum of	0.00	0.00	0.00		0.00	0.00	0.00	0	0
9	Reconnection Fee - Applications	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	403.48	430.11	457.64		483.72	510.81		539.42	570.16	603.23
	Reconnection Fee - Non-Payment	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	531.86	566.96	603.25		637.63	673.34		711.05	751.58	795.17
10	Restriction Fee due to non payment (Domestic & Businesses)	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	531.86	566.96	603.25		637.63	673.34		711.05	751.58	795.17
11	Rates clearance certificate	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	278.97	297.38	316.41		334.45	353.18		372.96	394.22	417.08
12	Penalty charge for dishonoured items	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	387.34	412.90	439.33		464.37	490.38		517.84	547.35	579.10
13	Final Demand Notice (Per Notice)	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	49.80	53.09	56.48		59.70	63.05		66.58	70.37	74.45
14	Interest on overdue accounts	Prime Interest Rate as at 1 July 2015 + 2	Prime Interest Rate as at 1 July 2016 + 2	Prime Interest Rate as at 1 July 2017 + 2		Prime Interest Rate as at 1 July 2018 + 2	Prime Interest Rate as at 1 July 2019 + 2	Prime Interest Rate as at 1 July 2020 + 2	Prime Interest Rate as at 1 July 2221 + 2	Prime Interest Rate as at 1 July 2222 + 2
	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%	
15	Incorrect Payments Made in Error will be charged a fee on request for a refund of the incorrect payment	10% of the amount to be refunded up to a maximum of R290.40	10% of the amount to be refunded up to a maximum of R309.57	10% of the amount to be refunded up to a maximum of R329.38		10% of the amount to be refunded up to a maximum of R348.16	10% of the amount to be refunded up to a maximum of R367.66	10% of the amount to be refunded up to a maximum of R388.25	10% of the amount to be refunded up to a maximum of R410.38	10% of the amount to be refunded up to a maximum of R434.18
16	Illegal Connection and Meter Tampering (Installation and Restrictor)	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
	4030.08	4296.07	4571.01		4831.56	5102.13		5387.85	5694.96	6025.26



New Connection Fees

	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8%	5.9%
Water Connection Fees									
	2015/2016	2016/2017	2017/2018		2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
20mm - Rural	R 940.84	R 1 002.94	Cost + 10%		Cost + 10%				
20mm - Urban	R 5 526.52	R 5 891.27	Cost + 10%		Cost + 10%				
25mm	R 6 811.84	R 7 261.42	Cost + 10%		Cost + 10%				
40mm	R 14 847.88	R 15 827.84	Cost + 10%		Cost + 10%				
50mm	R 15 751.89	R 16 791.51	Cost + 10%		Cost + 10%				
80mm	R 22 477.67	R 23 961.20	Cost + 10%		Cost + 10%				
100mm	R 26 388.02	R 28 129.63	Cost + 10%		Cost + 10%				
NOTE:									
For fire connections the following size is applicable									
1 to 2 Hose Reels = 25 mm									
3 to 5 Hose Reels = 40 mm									
	4.8%	6.6%	6.4%		5.7%	5.6%	5.7%	5.8	5.9
Sewer Connection Fees									
110 mm	R 5 234.92	R 5 580.42	Cost + 10%		Cost + 10%				
160 mm	R 5 695.53	R 6 071.43	Cost + 10%		Cost + 10%				